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Atty. Dkt. No. 040302-0285

**IN THE UNITED STATES PATENT AND TRADEMARK OFFICE**

Applicant: Yasukazu IWASAKI  
Title: FUEL REFORMING SYSTEM  
Appl. No.: 10/048,023  
Filed: 01/28/2002  
Examiner: Alexis A. Wachtel  
Art Unit: 1764  
Confirmation No: 1241

**AMENDMENT AND REPLY UNDER 37 CFR 1.111**

Mail Stop Amendment  
Commissioner for Patents  
P.O. Box 1450  
Alexandria, VA 22313-1450

Sir:

This communication is responsive to the Non-Final Office Action dated May 03, 2006, concerning the above-referenced patent application.

Please amend the application as follows: